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To: County and District Chief Business Officials  
Charter School Administrators

From: Janet Sterling, Director  
School Fiscal Services Division

Subject: ***2002 Edition of the California School Accounting Manual***

We are pleased to announce the availability of the latest edition of the *California School Accounting Manual*, which was recently approved by the State Board of Education.

Unfortunately, due to budget limitations, this year we are again foregoing the considerable expense of printing and mailing the manuals. However, the *California School Accounting Manual*, along with a summary of the changes made to each section, is available on our Web site at <http://www.cde.ca.gov/fiscal/sacs/csam>.

Revisions to the 2002 edition include clarification of the documentation requirement for charging salaries to state restricted programs. Revisions also include new, changed, and deleted account codes; updates and clarification of accounting guidance and definitions in response to accounting pronouncements and questions from local educational agencies; and elaboration of existing documentation requirements for program cost accounting purposes. Please be sure to review the detailed summary of changes on the Web site.

If you wish to order hard copies of the *California School Accounting Manual* (ISBN 1581), they are available for \$29.95 each, plus sales tax, shipping, and handling charges. Orders may be sent to the California Department of Education, CDE Press, Sales Office, P.O. Box 271, Sacramento, CA 95812-0271; fax (916) 323-0823. Current information on credit card purchases and shipping and handling charges may be obtained by calling the Sales Office at 1-800-995-4099.

Should you have any questions or need assistance, please contact the Office of Financial Accountability and Information Services at (916) 322-1770.